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उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, May 09, 2023

S.O.69 .-In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act no. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Rajasthan, Notification no. F.12(56)FD/Tax/2017-Pt-I-49 dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification, in the Table, against serial number 9, in item (iii) (b), in the conditions in column (5), after the second proviso to condition (2), the following shall be inserted namely, -

": Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31st May, 2023.

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of 45 days from the date of applying for GST registration or 1 month from the date of obtaining registration whichever is later"

[F.12(11)FD/Tax/2023-Pt-I-16]

By Order of the Governor,

Namrata Vrishni,

Joint Secretary to the Government.

Government Central Press, Jaipur.